

| | Data Dictionary | | | |
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| | Dataset Name | C-2A And C-2B, Tax Liability Computations, C And S Corporations | | |
| | Dataset Description | This dataset contains statistics on tax liabilities for C and S corporate tax returns. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml , Annual Report, Tables C-2A And C-2B. | | |
| | Dataset Update Frequency | Annually | | |
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| Column Number | Data Field Name | Data Field Description | Data Field Type | API Field Name |
| 1 | ID | Row identifier. | Number | id |
| 2 | Taxable Year | Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts. | Number | taxable_year |
| 3 | Year Time Date | Taxable year for which tax returns were filed in time and date format. | Time and Date | year_time_date |
| 4 | Corporation Type | Denotes C or S Corporation. | Text | corporation_type |
| 5 | Returns With Gross Receipts | Number of returns with gross receipts. | Number | returns_with_gross_receipts |
| 6 | Gross Receipts | Total gross receipts amount. | Number | gross_receipts |
| 7 | Returns Less Cost of Goods Sold | Number of returns with cost of goods sold. | Number | returns_less_cost_of_goods_sold |
| 8 | Less Cost of Goods Sold | Total cost of goods sold amount. | Number | less_cost_of_goods_sold |
| 9 | Returns Gross Profit | Number of returns with gross profit. | Number | returns_gross_profit |
| 10 | Gross Profit | Total of gross profit amount. | Number | gross_profit |
| 11 | Returns Total Income | Number of returns with total income. | Number | returns_total_income |
| 12 | Total Income | Total income amount. | Number | total_income |
| 13 | Returns Total Deductions | Number of returns with total deductions. | Number | returns_total_deductions |
| 14 | Total Deductions | Total deductions amount. | Number | total_deductions |
| 15 | Returns With Net Income Before State Adjs | Number of returns with net income before state adjustments. | Number | returns_with_net_income_before_state_adjs |
| 16 | Net Income Before State Adjs | Total net income before state adjustments amount. | Number | net_income_before_state_adjs |
| 17 | Returns With Net Income After State Adjs | Number of returns with net income after state adjustments. | Number | returns_with_net_income_after_state_adjs |
| 18 | Net Income After State Adjs | Total net income after state adjustments amount. | Number | net_income_after_state_adjs |
| 19 | Returns Net Income After State Adjs Loss | Number of returns with negative net income after state Adjustments. | Number | returns_net_income_after_state_adjs_loss |
| 20 | Net Income After State Adjs Loss | Total loss after state adjustments amount. | Number | net_income_after_state_adjs_loss |
| 21 | Returns Net Income After State Adjs Profit | Number of returns with positive net income after state Adjustments. | Number | returns_net_income_after_state_adjs_profit |
| 22 | Net Income After State Adjs Profit | Total profit after state adjustments amount. | Number | net_income_after_state_adjs_profit |
| 23 | Corp Returns With Apportioning Nonbusiness Income | Number of returns with apportioning nonbusiness income. | Number | corp_returns_with_apportioning_nonbusiness_income |
| 24 | Total Apportioning Nonbusiness Income | Total apportioning nonbusiness income amount. | Number | total_apportioning_nonbusiness_income |
| 25 | Corp Returns With Apportioning Business Income | Number of returns with apportioning business income. | Number | corp_returns_with_apportioning_business_income |
| 26 | Total Apportioning Business Income | Total apportioning business income amount. | Number | total_apportioning_business_income |
| 27 | Apportioning Corp Returns With Nonbusiness Income Allocated to CA | Number of returns with nonbusiness income allocated to California. | Number | apportioning_corp_returns_with_nonbusiness_income_allocated_to_ca |
| 28 | Apportioning Corp Nonbusiness Income Allocated to CA | Total nonbusiness income amount allocated to California. | Number | apportioning_corp_nonbusiness_income_allocated_to_ca |
| 29 | Apportioning Corps Returns With Business Income Apportioned to CA | Number of returns with business income allocated to California. | Number | apportioning_corps_returns_with_business_income_apportioned_to_ca |
| 30 | Apportioning Corp Business Income Apportioned to CA | Total business income amount allocated to California. | Number | apportioning_corp_business_income_apportioned_to_ca |

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| 31 | Returns Apportioning Corps State Net Income | Number or returns with apportioned state net income (SNI). | Number | returns_apportioning_corps_state_net_income |
| 32 | Apportioning Corps State Net Income | Total apportioning SNI amount. | Number | apportioning_corps_state_net_income |
| 33 | Returns Nonapportioning Corps State Net Income | Number or returns with nonapportioned state net income (SNI). | Number | returns_nonapportioning_corps_state_net_income |
| 34 | Nonapportioning Corps State Net Income | Total nonapportioning SNI amount. | Number | nonapportioning_corps_state_net_income |
| 35 | Returns Total SNI | Number of returns with (apportioned and nonapportioned) total income for state purposes (SNI). | Number | returns_total_sni |
| 36 | Total SNI | Total SNI amount (total of apportioning SNI and nonapportioning SNI). | Number | total_sni |
| 37 | Returns Taxable Loss | Number of returns with net loss for state purposes after apportionment. | Number | returns_taxable_loss |
| 38 | Taxable Loss | Total state net loss amount after apportionment. | Number | taxable_loss |
| 39 | Returns Taxable Profit | Number of returns with net profit for state purposes after apportionment. | Number | returns_taxable_profit |
| 40 | Taxable Profit | Total state net profit amount after apportionment. | Number | taxable_profit |
| 41 | Returns NOL Or Disaster Loss | Number of returns with net operating loss (NOL) and disaster loss. | Number | returns_nol_or_disaster_loss |
| 42 | NOL Or Disaster Loss | Total NOL and disaster loss amount. | Number | nol_or_disaster_loss |
| 43 | Returns SNI After NOL Or Disaster Loss | Number of returns with SNI after NOL for tax purposes. | Number | returns_sni_after_nol_or_disaster_loss |
| 44 | SNI After NOL Or Disaster Loss | Total SNI amount after NOL for tax purposes. | Number | sni_after_nol_or_disaster_loss |
| 45 | Returns Tax Before Credits and AMT | Number of returns with tax before credits and alternative minimum tax (AMT). | Number | returns_tax_before_credits_and_amt |
| 46 | Tax Before Credits and AMT | Total tax before credits and AMT amount. | Number | tax_before_credits_and_amt |
| 47 | Returns Tax Credits | Number of returns with tax credit. | Number | returns_tax_credits |
| 48 | Tax Credits | Total tax credit amount. | Number | tax_credits |
| 49 | Returns AMT | Number of returns with AMT, tax from schedule D, and excess net passive income tax. | Number | returns_amt |
| 50 | AMT | Total alternative minimum tax (AMT), tax from schedule D, and excess net passive income tax amount. | Number | amt |
| 51 | Returns With Total State Tax | Number of returns with total state tax. | Number | returns_with_total_state_tax |
| 52 | Total State Tax | Total state tax amount. | Number | total_state_tax |

litional Details

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- Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.